

House Bill 1502 (AS PASSED HOUSE AND SENATE)

By: Representatives Royal of the 171st, O'Neal of the 146th, and Roberts of the 154th

A BILL TO BE ENTITLED

AN ACT

To amend Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem taxation of property, so as to provide for additional powers, duties, and authority of the state revenue commissioner with respect to property appraisal and assessment; to change certain provisions relating to bona fide conservation use covenants; to change certain provisions regarding appointment of members of county boards of tax assessors; to change certain provisions regarding qualifications of members of county boards of tax assessors; to change certain provisions regarding eligibility and terms of office of members of county boards of tax assessors; to provide an effective date; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem taxation of property, is amended by adding a new subsection at the end of Code Section 48-5-7.4 of the Official Code of Georgia Annotated, relating to bona fide conservation use property, to be designated subsection (y), to read as follows:

"(y) The commissioner shall have the power to make and publish reasonable rules and regulations for the implementation and enforcement of this Code section. Without limiting the commissioner's authority with respect to any other such matters, the commissioner may prescribe soil maps and other appropriate sources of information for documenting eligibility as a bona fide conservation use property. The commissioner also may provide that advance notice be given to taxpayers of the intent of a board of tax assessors to deem a change in use as a breach of a covenant."

SECTION 2.

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Said chapter is further amended by striking subsection (c) of Code Section 48-5-290, relating to creation of county board of tax assessors, appointment and number of members, commission, and noneligibility of certain individuals, and inserting in its place a new subsection (c) to read as follows:

"(c) The order making an appointment to the county board of tax assessors shall be regularly entered upon the record of the superior court of the county. A certificate from the clerk of the superior court reciting the order and stating that the person appointed has taken the oath required by law shall constitute the commission of a member. No other commission shall be required. The clerk of the superior court shall transmit a copy of the certificate to the commissioner within five days of the date the oath is administered."

SECTION 3.

Said chapter is further amended by striking Code Section 48-5-291, relating to qualifications for members, nonapplicability to certain members, and approved appraisals, and inserting in its place a new Code Section 48-5-291 to read as follows:

"48-5-291.

(a) No individual shall serve as a member of the county board of tax assessors who:

(1) Is less than 21 years of age;

(2) Fails to make his residence within the county within six months after taking the oath of office as a member of the board;

(3) Does not hold a high school diploma or its equivalent. An individual who has held an equivalent responsible position of employment for a period of five years shall not be required to meet the high school education requirement provided in this paragraph. The commissioner is authorized to specify by regulation the types of employment qualifying as equivalent responsible positions of employment under the terms of this paragraph;

~~(4) Does not have at least one year of experience in appraisal-related work. The successful completion of 40 hours of approved appraisal courses as provided for in subsection (c) of this Code section, taken either prior to appointment or within one year after appointment, may be substituted for this experience requirement~~ Has not successfully completed 40 hours of training either prior to or within 180 days of appointment as provided in subsection (b) of this Code section;

~~(5) Has not successfully completed an assessor examination to be administered by the commissioner or has not successfully completed at least 40 hours of approved appraisal courses as provided in subsection (c) of this Code section~~ Has not obtained and maintained a certificate issued by the commissioner; and

(6) ~~Does~~ In addition to the training required in paragraph (4) of this Code section, does
 not successfully complete at least an additional 40 hours of approved appraisal courses
 as provided in subsection ~~(c)~~(b) of this Code section during each two calendar years of
 his tenure as a member of the county board of tax assessors.

~~(b) The requirements of subsection (a) of this Code section shall not apply to any member
 of a county board of tax assessors who was properly appointed and who was serving on
 January 1, 1973, until such time as the term for which he was serving on January 1, 1973,
 shall expire.~~

~~(c)~~(b) Approved appraisal courses shall be courses of instruction covering the basic
 principles of appraisal and assessing of all classes and types of property including
 instruction in the fundamentals of Georgia law covering the appraisal and assessing of
 property for ad valorem tax purposes as prescribed and designated by the commissioner.
To ensure that the assessment functions are performed in a professional manner by
competent assessors, meeting clearly specified professional qualifications, the ~~The~~
 commissioner shall develop and administer courses of instruction designed to qualify
 applicants or tax assessors under this Code section; ~~and he~~ and to specify qualification
requirements for certification. The commissioner may contract with any professional
 appraisal organization or firm or institution of higher education in this state to provide the
 necessary courses of instruction or any part of any such course.

(c) The commissioner shall promulgate such rules and regulations as may be necessary for
the administration of this Code section."

SECTION 4.

Said chapter is further amended by striking Code Section 48-5-295, relating to terms of
 office, vacancies, and removal by county governing authority, and inserting in its place a new
 Code Section 48-5-295 to read as follows:

"48-5-295.

(a) Each member of the county board of tax assessors appointed to such office on and after
 July 1, 1996, shall be appointed by the county governing authority for a term of not less
 than three nor more than six years ~~and until a successor is duly appointed and qualified.~~
 A county governing authority shall, by resolution, within the range provided by this
 subsection, select the length of terms of office for members of its county board of tax
 assessors. Following the adoption of such resolution, all new appointments and
 reappointments to the county board of tax assessors shall be for the term lengths specified
 in the resolution; however, such resolution shall not have the effect of shortening or
 extending the terms of office of current members of the board of assessors whose terms

1 have not yet expired. The county governing authority shall not be authorized to again
2 change the term length until the expiration of the term of office of the first appointment or
3 reappointment following the resolution that last changed such terms of office. If the
4 resolution changing the terms of office of members of the board of tax assessors would
5 result in a voting majority of the board of tax assessors having their terms expire in the
6 same calendar year, the county governing authority shall provide in the resolution for
7 staggered initial appointments or reappointments of a duration of not less than three nor
8 more than six years that will prevent such an occurrence. The county governing authority
9 shall transmit to the board of assessors a copy of the resolution setting the length of terms
10 of members of the county board of tax assessors within ten days of the date the resolution
11 is adopted. Any member of the county board of tax assessors shall be eligible for
12 reappointment after review of his or her service on the board by the appointing authority.
13 Such review shall include education and certification information furnished by the
14 commissioner. Any member of the county board of tax assessors who fails to maintain the
15 certification and qualifications specified pursuant to Code Section 48-5-291 shall not be
16 eligible for reappointment until all requirements have been met. In case of a vacancy on
17 the board at any time, whether caused by death, resignation, removal, or otherwise, the
18 vacancy shall be immediately filled by appointment of the county governing authority. Any
19 person appointed to fill a vacancy shall be appointed only to serve for the remainder of the
20 unexpired term of office and shall possess the same qualifications required under this part
21 for regular appointment to a full term of office.

22 (b) A member of the county board of tax assessors may be removed by the county
23 governing authority only for cause shown for the failure to perform the duties or
24 requirements or meet the qualifications imposed upon such member by law including, but
25 not limited to, the duties, requirements, and qualifications specified pursuant to Code
26 Section 48-5-295.1 and subsection (e) of Code Section 48-5-262. No member of the board
27 who is also employed by the county as a staff appraiser under Code Section 48-5-262 and
28 no member whose removal is attempted based on this subsection may be removed by the
29 county governing authority during such member's term of appointment until the member
30 has been afforded an opportunity for a hearing before the judge of the superior court of the
31 county for recommendations by the judge of the superior court to the county governing
32 authority regarding such removal.

33 (c) As used in subsection (b) of this Code section, the term 'failure to perform the duties'
34 shall include a finding by the county governing authority that the member of the county
35 board of tax assessors has shown a pattern of decisions in his or her capacity as such

1 member that has provided substantially incorrect assessments or substantially inconsistent
2 tax assessments between similar properties.

3 (d) The provisions of subsection (b) of this Code section shall be a supplemental
4 alternative to proceedings for removal under Code Section 48-5-296; and the existence of
5 one remedy shall not bar the other."

6 **SECTION 5.**

7 This Act shall become effective upon its approval by the Governor or upon its becoming law
8 without such approval.

9 **SECTION 6.**

10 All laws and parts of laws in conflict with this Act are repealed.